



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits Section – Bay and Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

January 27, 2009

Maureen Bauman, LCSW, Director
Placer County Adult Systems of Care
11512 B Avenue, DeWitt Center
Auburn, CA 95603

Dear Ms. Bauman:

AUDIT REPORT – PLACER COUNTY ADULT SYSTEMS OF CARE

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Placer County Adult Systems of Care for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC Units of Service/Time, Mode Costs, Utilization Review costs and Administrative Costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,130,274	\$ 6,007,172	\$ (123,102)
State General Funds EPSDT Due State	\$ 1,226,709	\$ 1,170,436	\$ (56,273)

Maureen Bauman, LCSW, Director
January 27, 2009
Page 2

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,531,754	\$ (109,499)	\$ 4,422,255
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a)	<u>\$ 4,531,754</u>	<u>\$ (109,499)</u>	<u>\$ 4,422,255</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,598,520	\$ (13,603)	\$ 1,584,917
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS	(Sch. 3)	<u>\$ 1,598,520</u>	<u>\$ (13,603)</u>	<u>\$ 1,584,917</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,130,274	\$ (123,102)	\$ 6,007,172
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 6,130,274</u>	<u>\$ (123,102)</u>	<u>\$ 6,007,172</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4) (See Note)	<u>\$ 1,226,709</u>	<u>\$ (56,273)</u>	<u>\$ 1,170,436</u>

Note: The "As Settled" amount includes a refund of \$153 to the State Subsequent to the initial EPDST Settlement. (Refer to adjustment 83)

SCHEDULE 2

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit</u> <u>Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	7,173,885	(343,290)	6,830,595
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	13,718	13,718
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 7,173,885</u>	<u>\$ (329,572)</u>	<u>\$ 6,844,313</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	267,464	0	267,464
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 267,464</u>	<u>\$ 0</u>	<u>\$ 267,464</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	6,906,421	(329,572)	6,576,849
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 6,906,421</u>	<u>\$ (329,572)</u>	<u>\$ 6,576,849</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

PLACER COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost			(3) Enhanced - Refugees Gross Cost			(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost			(8) Enhanced - Refugees Gross Cost			(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost				
		(MH 1968, Ln 5, 5A, 10,10A)	I	N	P	A	T	I	E	N	T	(MH 1968, Ln 5, 5A, 10,10A)	O	U	T	P	A	T	I	E	N	T	(MH 1968, Ln 27, 27A)
00108	Telecare Corporation	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	1,833,629 \$			\$ 0 \$				\$ 0 \$		1,833,629 \$		0
00120	Families First	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	44,221 \$			\$ 0 \$				\$ 0 \$		44,221 \$		0
00156	East Field Ming Quong Inc.	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	8,457 \$			\$ 0 \$				\$ 0 \$		8,457 \$		0
00386	Milhouse Childrens Services	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	183,289 \$			\$ 0 \$				\$ 0 \$		183,289 \$		0
00457	Sunny Hills Braun Place	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	4,403 \$			\$ 0 \$				\$ 0 \$		4,403 \$		0
00461	Summitview Child Treatment Center	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	23,015 \$			\$ 0 \$				\$ 0 \$		23,015 \$		0
00484	North Valley School	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	62,960 \$			\$ 0 \$				\$ 0 \$		62,960 \$		0
00512	River Oak Center	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	35,552 \$			\$ 0 \$				\$ 0 \$		35,552 \$		0
00529	Willow Glen Care Center	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	129,266 \$			\$ 0 \$				\$ 0 \$		129,266 \$		0
00541	Charis Youth Center	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	18,656 \$			\$ 0 \$				\$ 0 \$		18,656 \$		0
00556	Sierra Family Services Inc.	\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	632,134 \$			\$ 0 \$				\$ 0 \$		632,134 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$		0 \$		0
		\$ 0 \$			\$ 0 \$				\$ 0 \$		\$ 0 \$	0 \$			\$ 0 \$				\$ 0 \$				

[illegible]

(To Sch. 1)

SCHEDULE 4

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 9,908,164	\$ (355,733)	\$ 9,552,431
(2) Total SD/MC Claims	10,646,535	(443)	10,646,092
(3) Percent % (Line 1/Line 2)	93.06%	-3.33%	89.73%
(4) EPSDT Claims	3,749,648	(443)	3,749,205
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,489,422	(125,260)	3,364,162
(6) Cost Settled Baseline for EPSDT	780,902	0	780,902
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,708,520	(125,260)	2,583,260
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,264,879	(58,497)	1,206,382
(8a) FY 2002-03 EPSDT Settlement	884,706	(37,783)	846,923
(8b) Annual Local Growth (L. 8 - 8a)	380,173	(20,714)	359,459
(9) County Match 10% of Local Growth (8b x 10%)	38,017	(2,071)	35,946
(10) Net Cost Settlement Amount (L. 8 - 9)	1,226,862	(56,426)	1,170,436
(11) SGF Distribution (Settled and Audited)	1,226,862	(153)	1,226,709
(12) SGF Due County (State)	\$ 0	\$ (56,273)	\$ (56,273)

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

**PLACER COUNTY ADULT SYSTEMS OF CARE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

FINDING: PHASE II CONSOLIDATION COSTS – FEE FOR SERVICE:

Our examination of the provider's Mental Health SD/MC Cost Report revealed that the County did not report Phase II Consolidation Fee-For-Service units by discipline. Rather, they combined all of the disciplines and then reported them separately by service function.

The State DMH letter dated December 28, 1998 requires the County to separately identify and then disclose payments, total units, and SD/MC units related to Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Certified Social Worker (LCSW), and Marriage Family Child Counselor (MFCC), and corrected the appropriate cost per unit applicable to each discipline.

Our examination disclosed that the County's Fee for Services Psychiatrist cost per unit service function codes 30 and 60 were \$1.96 which is higher than the contracted amount of \$0.83 and \$1.17. Per the staff of the County the difference is due to payments made to psychiatrist not in the County's network. The County uses services of a psychiatrist located anywhere in the state who has contracted with a psychiatric hospital to provide services to inpatient psychiatric clients. The reason is because Placer County does not have a psychiatric hospital located within the County. The outside network psychiatrists are paid at a higher than normal reimbursement rate due to the fact of their "hospital privileges". Due to time constraints, DMH will accept the County's explanation and allow reimbursement of a \$1.96 for both service function codes 30 and 60.

AUDIT AUTHORITY:

DMH Fiscal Year (FY) 03-04 Cost Report Instruction Manual
California Code of Regulations, Title 9, Section 640
State DMH letter dated December 23, 1998
DMH Information Notice 97-15

RECOMMENDATION:

We recommend that the County report Phase II – Fee-For-Service units, gross costs, and total units by discipline and if applicable by the service function within the discipline to reflect actual payments made by the County. The total units of time should be captured for each discipline in order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to Local Mental Health Administrators of the Counties particular discipline or provider number. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers.

**PLACER COUNTY ADULT SYSTEMS OF CARE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

RECOMMENDATION: continued...

We also recommend that the County exercise due care in the preparation of its cost report. All records utilized in the preparation of the SD/MC cost report must be properly documented, kept and readily available for review by auditors. Supporting documentation must be properly labeled and have an audit trail. This will facilitate the completion of the audit in a timely manner.

AUDITEE'S RESPONSE:

The County will report Phase II Fee-for-service units and costs by discipline. We have assigned coding in our accounting systems to facilitate reporting in this manner during state fiscal year 2009.

On the second point, the County implemented a new financial system during state fiscal year 2003-2004 for mental health service tracking and billing. Reporting for cost report purposes has been a priority for the county and the software vendor. Another factor affecting responsiveness and thoroughness in the future is the fiscal constraints that the County faces. We will make every effort, however, to provide timely support and responses to your audit team in their review of our financial documentation and service information in the future.

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,338,296	\$ 48,996	\$ 1,387,292
Info	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0
2	MH 1960	11	C	NON SD/MC ADMINISTRATION	890,586	(48,996)	841,590
Info	MH 1960	12	C	TOTAL ADMINISTRATION COSTS	<u>\$ 2,228,882</u>		<u>\$ 2,228,882</u>
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs (including crossover costs) per form MH 1968 to total costs per Form MH 1964 in accordance with cost report instructions.			
3	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 147,645	\$ 35,347	\$ 182,992
4	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	143,528	34,361	177,889
5	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	239,534	(69,708)	169,826
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 530,707</u>		<u>\$ 530,707</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs per Form MH 1968 to total costs per Form MH 1964 in accordance with cost report instruction.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
6	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-SFC 10-19)	\$ 1,430,733	\$ 3,992	\$ 1,434,725
7	MH 1964	4	A	DAY SERVICES (MODE 10)	2,641,352	7,769	2,649,121
8	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1)	7,893,519	(2,541)	7,890,978
Info				TOTAL	<u>\$ 11,965,604</u>	<u>\$ 9,220</u>	<u>\$ 11,974,824</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on Published Charges.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
9	MH1966A	3	B	FFS 15-10	\$ 48,460	(48,460)	\$ 0
10	MH1966A	3	C	FFS 15-30	440,379	(440,379)	0
11	MH1966A	3	D	FFS 15-60	10,991	(10,991)	0
Info	MH1966A	3	A	TOTAL	<u>\$ 499,830</u>		<u>\$ 499,830 *</u>
				To eliminate the reported Fee For Service (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County Records.			
12	MH1966A	3	A	FFS COSTS - TOTAL	** \$ 499,830	\$ (9,218)	\$ 490,612 *
				To adjust FFS costs to agree with the County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>MODE SF</u>			
13	MH1966A	3	B	FFS PSYCHIATRIST 15-30	\$ 0	\$ 13,421	\$ 13,421
14	MH1966A	3	C	FFS PSYCHIATRIST 15-60	0	3,895	3,895
15	MH1966A	3	D	FFS PSYCHOLOGIST 15-11	0	1,019	1,019
16	MH1966A	3	E	FFS PSYCHOLOGIST 15-31	0	43,876	43,876
17	MH1966A	3	F	FFS LCSW 15-12	0	15,512	15,512
18	MH1966A	3	G	FFS LCSW 15-32	0	122,650	122,650
19	MH1966A	3	H	FFS MFCC 15-13	0	29,355	29,355
20	MH1966A	3	I	FFS MFCC 15-33	0	260,884	260,884
Info				TOTAL	** <u>\$ 490,612</u>	<u>\$ 490,612</u>	<u>\$ 490,612</u>
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with the County records.			
				CMS PUB 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	84	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
21	MH1966A	4	B	FFS PSYCHIATRIST 15-30	\$ 0	\$ 1.96	\$ 1.96
22	MH1966A	4	C	FFS PSYCHIATRIST 15-60	0	1.96	1.96
23	MH1966A	4	D	FFS PSYCHOLOGIST 15-11	0	0.81	0.81
24	MH1966A	4	E	FFS PSYCHOLOGIST 15-31	0	0.81	0.81
25	MH1966A	4	F	FFS LCSW 15-12	0	0.77	0.77
26	MH1966A	4	G	FFS LCSW 15-32	0	0.79	0.79
27	MH1966A	4	H	FFS MFCC 15-13	0	0.86	0.86
28	MH1966A	4	I	FFS MFCC 15-33	0	0.84	0.84
				To adjust the cost per unit of the program II expenditures to agree with County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
29	MH1966A	2	B	TOTAL UNITS MODE 15-10 FFS	57,828	(57,828)	0
30	MH1966A	2	C	TOTAL UNITS MODE 15-30 FFS	525,508	(525,508)	0
31	MH1966A	2	D	TOTAL UNITS MODE 15-60 FFS	2,105	(2,105)	0
Info.				TOTAL	<u>585,441</u>		<u>585,441</u> *
				To eliminate the reported Fee For Service (FFS) as these units were not broken down by each provider discipline. Units will be redistributed after adjustments to FFS units by discipline to agree with County records			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
32	MH1966A	2		FFS UNITS - TOTAL **	585,441	(120)	585,321
				To adjust FFS total units to agree with the County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>MODE SF</u>			
33	MH1966A	2	B	FFS PSYCHIATRIST 15-30	0	6,840	6,840
34	MH1966A	2	C	FFS PSYCHIATRIST 15-60	0	1,985	1,985
35	MH1966A	2	D	FFS PSYCHOLOGIST 15-11	0	1,260	1,260
36	MH1966A	2	E	FFS PSYCHOLOGIST 15-31	0	54,272	54,272
37	MH1966A	2	F	FFS LCSW 15-12	0	20,268	20,268
38	MH1966A	2	G	FFS LCSW 15-32	0	155,108	155,108
39	MH1966A	2	H	FFS MFCC 15-13	0	34,320	34,320
40	MH1966A	2	I	FFS MFCC 15-33	0	311,268	311,268
Info					<u>0</u>	<u>585,321</u>	<u>585,321</u>
				To reallocate Fee for Service total units to each provider discipline and service function code to agree with County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
41	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35%	390,451	(17,190)	373,261 *
42	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95%	1,251,306	(46,635)	1,204,671 *
Info				TOTAL	<u>1,641,757</u>	<u>(63,825)</u>	<u>1,577,932 *</u>
				To adjust the above mentioned settled units of service/time for the County Provider Operated facilities to agree with the State DMH Approved Claims Report dated April 23, 2008 (Excluding disallowed claims <5,442>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
Info 43 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35% **	373,261	0	373,261 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95% **	1,204,671	(249)	1,204,422 *
				TOTAL **	1,577,932	(249)	1,577,683 *
				To adjust the State DMH Approved Claims report dated April 23, 2008 to include additional EPSDT disallowed claims to agree with the County's Records..			
Info 44 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35% **	373,261	0	373,261 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95% **	1,204,422	(195)	1,204,227 *
				TOTAL **	1,577,683	(195)	1,577,488 *
				To adjust State DMH Approved Claims Report dated April 23, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
45 46 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35% **	373,261	(9,616)	363,645 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95% **	1,204,227	(5,160)	1,199,067 *
				TOTAL **	1,577,488	(14,776)	1,562,712 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County and contract provider which shows the details of the above adjustments.			
Info 47 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35% **	363,645	0	363,645 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95% **	1,199,067	(4,245)	1,194,822 *
				TOTAL **	1,562,712	(4,245)	1,558,467 *
				To adjust the County's records SD/MC units of service/time to include EPSDT disallowed claims to agree with State DMH Approved Claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	84	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
Info 48 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35%	** 363,645	0	363,645 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95%	** 1,194,822	(195)	1,194,627 *
				TOTAL	** 1,558,467	(195)	1,558,272 *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. The audit was conducted by the State DMH Oversight Branch.			
Info 49 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35%	** 363,645	0	363,645 *
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95%	** 1,194,627	(14)	1,194,613 *
				TOTAL	** 1,558,272	(14)	1,558,258 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower DMH approved units vs.. The County's records by Service Function Code. The auditor submitted work papers to the County and the Contract Provider which shows details of the above adjustments.			
50 51 Info	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 54.35%	** 363,645	(16,455)	347,190
				TOTAL MEDI-CAL MEDI/MEDI UNITS 52.95%	** 1,194,613	(39,259)	1,155,354
				TOTAL	** 1,558,258	(55,714)	1,502,544
				To adjust SD/MC units of time to identify Medicare crossover units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>							
52	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	126,583	(1,020)	125,563 *
53	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	373,386	(2,790)	370,596 *
Info				TOTAL	499,969	(3,810)	496,159 *
To adjust reported Program II (FFS) units of time to agree with the Department of Mental Health Approved claims report dated April 23, 2008.							
54	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 125,563	(2,505)	123,058 *
55	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 370,596	(360)	370,236 *
Info				TOTAL	** 496,159	(2,865)	493,294 *
To adjust SD/MC units of time to agree to the County records.							
56	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 123,058	535	123,593
57	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 370,236	(9,945)	360,291
Info				TOTAL	** 493,294	(9,410)	483,884
To adjust SD/MC units of time to the lesser of the Department of Mental Health Approved claims report dated April 23, 2008 or the County records.							
58	MH1966A	10		TOTAL ENHANCE UNITS 07/1/03 - 09/30/03	0	1,755	1,755 *
59	MH1966A	10A		TOTAL ENHANCE UNITS 10/1/03 - 06/30/04	0	6,170	6,170 *
Info				TOTAL	0	7,925	7,925 *
To adjust Enhance units of time to agree with the Department of Mental Health Approved claims report dated April 23, 2008.							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
Info	MH1966A	10		TOTAL ENHANCE UNITS 07/1/03 - 09/30/03 **	1,755	0	1,755 *
Info	MH1966A	10A		TOTAL ENHANCE UNITS 10/1/03 - 06/30/04 **	6,170	0	6,170 *
Info				TOTAL **	7,925	0	7,925 *
				To adjust Enhance units to agree with the County records.			
Info	MH1966A	10		TOTAL ENHANCE UNITS 07/1/03 - 09/30/03 **	1,755	0	1,755
Info	MH1966A	10A		TOTAL ENHANCE UNITS 10/1/03 - 06/30/04 **	6,170	0	6,170
Info				TOTAL **	7,925	0	7,925
				To adjust Enhance units of time to the lesser of Department of Mental Health Approved claims report dated April 23, 2008 or the County records.			
				<u>ADJUSTMENTS TO REPORTED UNITS - CONTRACT PROVIDERS</u>			
60	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	87,632	14	87,646 *
61	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	304,336	(1,568)	302,768 *
Info				TOTAL	391,968	(1,554)	390,414 *
				To adjust the above mentioned settled units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated April 23, 2008 (Excluding disallowed claims <5,442>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
Info	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35% **	87,646	0	87,646 *
Info	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95% **	302,768	0	302,768 *
Info				TOTAL **	390,414	0	390,414 *
				To adjust the State DMH Approved Claims report dated April 23, 2008 to include additional EPSDT disallowed claims to agree with the County's Records..			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	84	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED UNITS - CONTRACT PROVIDERS</u>			
Info Info Info	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 87,646	0	87,646 *
	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 302,768	0	302,768 *
				TOTAL	** 390,414	0	390,414 *
				To adjust State DMH Approved Claims Report dated April 23, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
62 63 Info	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 87,646	(172)	87,474 *
	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 302,768	943	303,711 *
				TOTAL	** 390,414	771	391,185 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County and contract provider which shows the details of the above adjustments.			
Info 64 Info	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 87,474	0	87,474 *
	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 303,711	(1,446)	302,265 *
				TOTAL	** 391,185	(1,446)	389,739 *
				To adjust the County records report to agree with the County's disallowance report.			
65 66 Info	MH1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 87,474	(99)	87,375
	MH1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 302,265	(1,340)	300,925
				TOTAL	** 389,739	(1,439)	388,300
				To adjust contract provider's units of time to the lesser of the Department of Mental Health Approved claims report dated April 23, 2008 or the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED UNITS - CONTRACT PROVIDERS</u>			
67	MH1966A MH1966A	8 8A		TOTAL MEDI-CAL UNITS 54.35% TOTAL MEDI-CAL UNITS 52.95% TOTAL	87,375 300,925 <u>388,300</u>	0 (529) <u>(529)</u>	87,375 300,396 <u>387,771</u>
				To adjust contract unit of time to reflect excess SD/MC units for Milhouse Childrens Services and to deduct SD/MC units of service from North Valley School for uncertified full day treatment intensive unit.			
68	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT	\$ 3,001,743	\$ (26,161)	\$ 2,975,582
				To adjust outpatient Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the SD/MC units of service/time.			
69	Sch. 2a	56		QUALITY ASSURANCE REVIEW RESULTS	\$ 0	\$ (3,317)	\$ (3,317)
				To include the QA/UR adjustment to agree with the DMH audit.			
				<u>ADJUSTMENTS TO REPORTED SHORT-DOYLE / MEDI-CAL SETTLEMENT</u>			
70	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,531,754	\$ (109,499)	\$ 4,422,255
71	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	1,598,520	(13,603)	1,584,917
Info				TOTAL	<u>\$ 6,130,274</u>	<u>\$ (123,102)</u>	<u>\$ 6,007,172</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	84	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SHORT-DOYLE / MEDI-CAL SETTLEMENT			
72	Sch. 4			EPSDT - SGF To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.	\$ 1,226,862	\$ (56,426)	\$ 1,170,436
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS			
73	Sch. 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amount utilized for this purpose was SD/MC and Enhanced for outpatient services only.	\$ 9,908,164	\$ (355,733)	\$ 9,552,431
74	Sch. 4	2	3	TOTAL SD/MC CLAIMS	\$ 10,646,535	\$ (10,513)	\$ 10,636,022 *
75	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004 This represents the original recoupment.	\$ 3,749,648	\$ (10,513)	\$ 3,739,135 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS			
76	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 10,636,022	\$ 10,513	\$ 10,646,535 *
77	Sch. 4	4	3	EPSDT CLAIMS	** \$ 3,739,135	\$ 10,513	\$ 3,749,648 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 74 and 75 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustment 78 and 79 below.			
78	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 10,646,535	\$ (443)	\$ 10,646,092
79	Sch. 4	4	3	EPSDT CLAIMS	** \$ 3,749,648	\$ (443)	\$ 3,749,205
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.			
80	Sch. 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 1,226,862	\$ (56,426)	\$ 1,170,436
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
81	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION	\$ 1,226,862	\$ (3,625)	\$ 1,223,237 *
				To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 84	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS			
82	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 81 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 83 below.	** \$ 1,223,237	\$ 3,625	\$ 1,226,862 *
83	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final reported dated March 3, 2008.	** \$ 1,226,862	\$ (153)	\$ 1,226,709
84	Sch. 4		3	STATE GENERAL FUND DISTRIBUTION To adjust audited State general Funds to agree with adjustments 80 and 83. <div style="text-align: right;"> Adj. 80 (\$56,426) Adj. 83 \$153 Amount Due State <u>(\$56,273)</u> </div>	\$ 1,226,709	\$ (56,273)	\$ 1,170,436
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A	B	C
Legal Entity Number: 00031		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	24,746,999	18,783,342	43,530,341
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(5,956,446)	(5,956,446)
4	Other Adjustments from MH 1962	(12,516,184)	(8,670,672)	(21,186,856)
5	Total Costs Before Medi-Cal Adjustments	12,230,815	4,156,224	16,387,039
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			16,387,039
	Administrative Costs (County Only)			
9	SD/MC Administration			1,387,292
10	Healthy Families Administration			
11	Non-SD/MC Administration			841,590
12	Total Administrative Costs			2,228,882
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			182,992
14	Other SD/MC Utilization Review			177,889
15	Non-SD/MC Utilization Review			169,826
16	Total Utilization Review Costs			530,707
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			13,627,450
19	Total Costs - Lines 9 through 18			16,387,039

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
OTHER ADJUSTMENTS
MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A	B	C
Legal Entity Number: 00031		Salaries and Benefits	Other	Total Adjustments
1	Non Mental Health Salaries and Benefits	(12,198,890)		(12,198,890)
2	Operating and Admin Costs:			
3	A87 County Subvention		1,879,888	1,879,888
4	Psychiatric Health Facility	(317,294)	(252,843)	(570,137)
5	Targeted Case Management		(452,743)	(452,743)
6	Foster Family Agency		(262,997)	(262,997)
7	Social Services		(5,557,073)	(5,557,073)
8	Alcohol and Drug		(2,260,689)	(2,260,689)
9	Non Mental Health allocable oper and admin costs		(2,103,891)	(2,103,891)
10	Other systems of care expenditures net of transfers in		339,676	339,676
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(12,516,184)	(8,670,672)	(21,186,856)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

CR

Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			8,552					
3	Gross Cost		1,434,725	1,434,725					
4	Cost per Unit			167.76					
5	SMA per Unit			134.63					
6	Published Charge per Unit			133.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,742					
8A		10/01/03 - 06/30/04		4,812					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,998					
13	Medi-Cal Costs	07/01/03 - 09/30/03	292,246	292,246					
13A		10/01/03 - 06/30/04	807,285	807,285					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	234,525	234,525					
14A		10/01/03 - 06/30/04	647,840	647,840					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	232,993	232,993					
15A		10/01/03 - 06/30/04	643,605	643,605					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		335,194	335,194					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		CR		CR					
Legal Entity Number: 00031		A		B		C		D	
Mode: 10 - Day Services		Mode Total		Service Function		Service Function		Service Function	
				85		95			
1	Allocation Percentage	100.00%		22.47%		77.53%			
2	Total Units			2,603		13,856			
3	Gross Cost	2,649,120		595,174		2,053,946			
4	Cost per Unit			228.65		148.24			
5	SMA per Unit			183.46		118.94			
6	Published Charge per Unit			182.29		118.18			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		187		2,381			
8A		10/01/03 - 06/30/04		732		8,321			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,684		3,154			
13	Medi-Cal Costs	07/01/03 - 09/30/03	395,705	42,757		352,948			
13A		10/01/03 - 06/30/04	1,400,836	167,371		1,233,465			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	317,503	34,307		283,196			
14A		10/01/03 - 06/30/04	1,123,992	134,293		989,700			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	315,475	34,088		281,387			
15A		10/01/03 - 06/30/04	1,116,812	133,436		983,376			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		852,579	385,045		467,534			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	10	30	60	70	
1	Allocation Percentage		100.00%	7.35%	10.65%	51.15%	27.01%	3.83%	
2	Total Units			254,135	287,605	1,381,194	390,691	68,582	
3	Gross Cost		7,890,979	580,154	840,542	4,036,620	2,131,719	301,943	
4	Cost per Unit			2.28	2.92	2.92	5.46	4.40	
5	SMA per Unit			1.83	2.36	2.36	4.37	3.52	
6	Published Charge per Unit			1.82	2.33	2.33	4.35	3.51	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		42,090	37,846	203,779	48,300	10,865	
8A		10/01/03 - 06/30/04		156,814	138,426	625,488	177,903	42,858	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					16,455		
9A		10/01/03 - 06/30/04					39,259		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			255	260	220		
10A		10/01/03 - 06/30/04		330	1,810	860	380		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			54,901	109,268	550,807	108,174	14,859	
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,113,622	96,085	110,607	595,556	263,538	47,835	
13A		10/01/03 - 06/30/04	3,749,945	357,984	404,558	1,828,025	970,688	188,689	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	896,576	77,025	89,317	480,918	211,071	38,245	
14A		10/01/03 - 06/30/04	3,018,103	286,970	326,685	1,476,152	777,436	150,860	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	887,831	76,604	88,181	474,805	210,105	38,136	
15A		10/01/03 - 06/30/04	2,989,631	285,401	322,533	1,457,387	773,878	150,432	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	89,783				89,783		
17A		10/01/03 - 06/30/04	214,208				214,208		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	71,908				71,908		
18A		10/01/03 - 06/30/04	171,562				171,562		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	71,579				71,579		
19A		10/01/03 - 06/30/04	170,777				170,777		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	2,705		745	760	1,200		
21A		10/01/03 - 06/30/04	10,630	753	5,290	2,513	2,073		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	2,177		602	614	961		
22A		10/01/03 - 06/30/04	8,566	604	4,272	2,030	1,661		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	2,157		594	606	957		
23A		10/01/03 - 06/30/04	8,475	601	4,217	2,004	1,653		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,710,085	125,331	319,342	1,609,766	590,228	65,419	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 2

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A	MHS B	MHS C	MHS D	MHS E	MHS F	MHS G
Legal Entity Number: 00031			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)		Mode Total	30	60	11	31	12	32
1	Allocation Percentage	100.00%	2.69%	0.78%	0.20%	8.79%	3.11%	24.58%
2	Total Units	6,840	1,985	1,260	54,272	20,268	155,108	
3	Gross Cost	498,975	13,421	3,895	1,019	43,876	15,512	122,650
4	Cost per Unit		1.96	1.96	0.81	0.81	0.77	0.79
5	SMA per Unit		2.36	4.37	2.36	2.36	2.36	2.36
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	1,270	360	540	9,510	4,130	25,260
8A		10/01/03 - 06/30/04	2,020	300	360	29,617	13,078	105,368
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03			120	600		
10A		10/01/03 - 06/30/04			120	1,800	210	360
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		3,550	1,325	120	12,745	2,850	24,120
13	Medi-Cal Costs	07/01/03 - 09/30/03	103,811	2,492	706	437	7,688	3,161
13A		10/01/03 - 06/30/04	298,082	3,964	589	291	23,944	10,009
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	292,524	2,997	1,573	1,274	22,444	9,747
14A		10/01/03 - 06/30/04	851,131	4,767	1,311	850	69,896	30,864
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	837			97	485	
21A		10/01/03 - 06/30/04	2,249			97	1,455	161
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	2,407			283	1,416	
22A		10/01/03 - 06/30/04	6,584			283	4,248	496
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		93,998	6,966	2,600	97	10,304	2,181
								19,073

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 2 OF 2

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY			MHS	MHS	ASO	ASO			
Legal Entity Number: 00031			H	I	J	K	L	M	N
Mode: 15 - Outpatient (Program 2)			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			13	33	30	60			
1	Allocation Percentage		5.88%	52.28%	1.64%	0.03%			
2	Total Units		34,320	311,268	9,630	195			
3	Gross Cost		29,355	260,884	8,197	166			
4	Cost per Unit		0.86	0.84	0.85	0.85			
5	SMA per Unit		2.36	2.36	2.36	4.37			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	8,920	70,993	2,550	60			
8A		10/01/03 - 06/30/04	15,200	188,483	5,745	120			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03	210	90					
10A		10/01/03 - 06/30/04		300					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		9,990	51,402	1,335	15			
13	Medi-Cal Costs	07/01/03 - 09/30/03	7,630	59,502	2,171	51			
13A		10/01/03 - 06/30/04	13,001	157,974	4,890	102			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	21,051	167,543	6,018	262			
14A		10/01/03 - 06/30/04	35,872	444,820	13,558	524			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	180	75					
21A		10/01/03 - 06/30/04		251					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	496	212					
22A		10/01/03 - 06/30/04		708					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		8,545	43,082	1,136	13			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

CR

Legal Entity: PLACER COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		8,291					
3	Gross Cost	548,548	548,548					
4	Cost per Unit		66.16					
5	Non-Medi-Cal Units		8,291					
6	Non-Medi-Cal Costs	548,548	548,548					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

CR

Legal Entity: PLACER COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		31,430					
3	Gross Cost	605,103	605,103					
4	Cost per Unit		19.25					
5	Non-Medi-Cal Units (Same as Line 2)		31,430					
6	Non-Medi-Cal Costs (Same as Line 3)	605,103	605,103					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY County Code: 31			REIMBURSEMENT TYPE				PC	PC			Costs		
Legal Entity: PLACER COUNTY Legal Entity Number: 00031			A	B	C	D	E	F	G	H	I	J	K
			Mode 55 S.F.'s 01-09 S.F.'s 11-19, 31-39			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/03 - 09/30/03						292,246	395,705	1,113,622	1,801,573	103,811	1,905,385
1A		10/01/03 - 06/30/04						807,285	1,400,836	3,749,945	5,958,065	298,082	6,256,147
2	Medi-Cal SMA	07/01/03 - 09/30/03						234,525	317,503	896,576	1,448,604	292,524	1,741,128
2A		10/01/03 - 06/30/04						647,840	1,123,992	3,018,103	4,789,935	851,131	5,641,066
3	Medi-Cal P. C.	07/01/03 - 09/30/03						232,993	315,475	887,831	1,436,299		1,436,299
3A		10/01/03 - 06/30/04						643,605	1,116,812	2,989,631	4,750,048		4,750,048
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						232,993	315,475	887,831	1,436,299	103,811	1,540,110
5A		10/01/03 - 06/30/04						643,605	1,116,812	2,989,631	4,750,048	298,082	5,048,130
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								89,783	89,783		89,783
6A		10/01/03 - 06/30/04								214,208	214,208		214,208
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								71,908	71,908		71,908
7A		10/01/03 - 06/30/04								171,562	171,562		171,562
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								71,579	71,579		71,579
8A		10/01/03 - 06/30/04								170,777	170,777		170,777
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								71,579	71,579		71,579
10A		10/01/03 - 06/30/04								170,777	170,777		170,777
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03						232,993	315,475	958,410	1,507,878	103,811	1,611,689
11A		10/01/03 - 06/30/04						643,605	1,116,812	3,160,497	4,920,824	298,082	5,218,906
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								2,705	2,705	837	3,543
12A		10/01/03 - 06/30/04								10,630	10,630	2,249	12,879
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								2,177	2,177	2,407	4,584
13A		10/01/03 - 06/30/04								8,566	8,566	6,584	15,150
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								2,157	2,157		2,157
14A		10/01/03 - 06/30/04								8,475	8,475		8,475
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								2,157	2,157	837	-2,994
16A		10/01/03 - 06/30/04								8,475	8,475	2,249	10,724
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03						232,993	315,475	961,567	1,510,035	104,648	1,614,683
21A		10/01/03 - 06/30/04						643,605	1,116,812	3,168,882	4,929,299	300,331	5,229,630
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								65,737	65,737		65,737
28A		10/01/03 - 06/30/04								201,727	201,727		201,727
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03						232,993	315,475	895,830	1,444,298	104,648	1,548,946
35A		10/01/03 - 06/30/04						643,605	1,116,812	2,967,155	4,727,572	300,331	5,027,903
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00031			Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				6,844,313	6,844,313						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			158,110	2,975,582	3,133,692						
3	Total Medi-Cal Direct Service Gross Reimbursement					9,978,005						
4	Medi-Cal Administrative Reimbursement Limit					1,496,701						
5	Medi-Cal Administration					1,387,292						
6	Medi-Cal Administrative Reimbursement					1,387,292	693,646					693,646
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement											
7A	Contract Providers Healthy Families Direct Service Gross Reim.											
7B	Total Healthy Families Direct Service Gross Reimbursement											
8	Healthy Families Administrative Reimbursement Limit											
9	Healthy Families Administration											
10	Healthy Families Administrative Reimbursement											
	SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09											
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39											
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)											
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)					182,992					137,244	137,244
15	Other SD/MC Utilization Review (County Only)					177,889	88,945					88,945
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03			1,545,952	1,545,952		840,225				840,225
16A		10/01/03 - 06/30/04			5,017,179	5,017,179			2,656,597			2,656,597
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03			2,994	2,994				1,946		1,946
17A		10/01/03 - 06/30/04			10,724	10,724				6,970		6,970
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											4,425,572
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											4,425,572
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											4,425,572
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03										
24A		10/01/03 - 06/30/04										
25	Total Healthy Families Reimbursement Before Excess FFP											
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											